



99TH GENERAL ASSEMBLY

State of Illinois

2015 and 2016

HB0202

by Rep. John M. Cabello

SYNOPSIS AS INTRODUCED:

35 ILCS 505/2a

from Ch. 120, par. 418a

Amends the Motor Fuel Tax Law. Provides that the tax shall not be imposed upon the importation or receipt of aviation fuels and kerosene at airports that have a runway of at least 10,003 feet in length and that serve as a U.S. Port of Entry and Foreign Trade Zone operating under the security supervision of the United States Department of Homeland Security.

LRB099 04029 HLH 24047 b

FISCAL NOTE ACT
MAY APPLY

A BILL FOR

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Motor Fuel Tax Law is amended by changing
5 Section 2a as follows:

6 (35 ILCS 505/2a) (from Ch. 120, par. 418a)

7 Sec. 2a. Except as hereinafter provided, on and after
8 January 1, 1990 and before January 1, 2025, a tax of
9 three-tenths of a cent per gallon is imposed upon the privilege
10 of being a receiver in this State of fuel for sale or use.

11 The tax shall be paid by the receiver in this State who
12 first sells or uses fuel. In the case of a sale, the tax shall
13 be stated as a separate item on the invoice.

14 For the purpose of the tax imposed by this Section, being a
15 receiver of "motor fuel" as defined by Section 1.1 of this Act,
16 and aviation fuels, home heating oil and kerosene, but
17 excluding liquified petroleum gases, is subject to tax without
18 regard to whether the fuel is intended to be used for operation
19 of motor vehicles on the public highways and waters. However,
20 no such tax shall be imposed upon the importation or receipt of
21 aviation fuels and kerosene at airports with over 300,000
22 operations per year, for years prior to 1991, and over 170,000
23 operations per year beginning in 1991, located in a city of

1 more than 1,000,000 inhabitants for sale to or use by holders
2 of certificates of public convenience and necessity or foreign
3 air carrier permits, issued by the United States Department of
4 Transportation, and their air carrier affiliates, or upon the
5 importation or receipt of aviation fuels and kerosene at
6 facilities owned or leased by those certificate or permit
7 holders and used in their activities at an airport described
8 above. In addition, no such tax shall be imposed upon the
9 importation or receipt of aviation fuels and kerosene at
10 airports that have a runway of at least 10,003 feet in length
11 and that serve as a U.S. Port of Entry and Foreign Trade Zone
12 operating under the security supervision of the United States
13 Department of Homeland Security. In addition, no such tax shall
14 be imposed upon the importation or receipt of diesel fuel sold
15 to or used by a rail carrier registered pursuant to Section
16 18c-7201 of the Illinois Vehicle Code or otherwise recognized
17 by the Illinois Commerce Commission as a rail carrier, to the
18 extent used directly in railroad operations. In addition, no
19 such tax shall be imposed when the sale is made with delivery
20 to a purchaser outside this State or when the sale is made to a
21 person holding a valid license as a receiver. In addition, no
22 tax shall be imposed upon diesel fuel consumed or used in the
23 operation of ships, barges, or vessels, that are used primarily
24 in or for the transportation of property in interstate commerce
25 for hire on rivers bordering on this State, if the diesel fuel
26 is delivered by a licensed receiver to the purchaser's barge,

1 ship, or vessel while it is afloat upon that bordering river. A
2 specific notation thereof shall be made on the invoices or
3 sales slips covering each sale.

4 (Source: P.A. 96-161, eff. 8-10-09.)